

## SUPPLEMENTAL VALUATION TABLE 'A'

<b>VIDEO ARCADE GAMES</b> (Apply the following percent good to the un-trended historical cost.)		
Year 1	Year 2	Year 3 (or older)
60%	37%	20%

<b>DVD VIDEOS, BLU-RAY VIDEOS, VIDEO GAMES, &amp; VHS VIDEOS</b>
Value video rental inventories at retail trade level. Videos held exclusively for sale are exempt business inventory. The 2009 values are intended to reflect an average per video value for video rental inventory – individual video values could be less for older ones or much more for new-releases purchased just prior to assessment date.
<ul style="list-style-type: none"> <li>\$17 for DVD videos placed in service in 2008, and \$10 any other year.</li> <li>\$30 for BluRay DVD videos &amp; video games placed in service in 2008, and \$20 any other year.</li> <li>\$5 for VHS video tapes placed in service in 2008, or any other year.</li> <li>Documented costs may be used if an accurate count or estimate of inventory is unknown <u>and</u> if the cost represents cost at retail trade level – use 50% of documented original cost for videos placed in service in 2008, and 24% of documented original cost for any other years.</li> </ul>
Use of liquidation prices or volume purchases of videos (wholesale type) do not reflect retail trade level. Market value for videos must be greater than liquidation value or value established using volume/wholesale costs.

<b>WOODEN (Oak) WINE BARRELS AND INNERSTAVES</b> (Reference BTA Docket 54989, 2/1/2001) (Apply the following percent good to the un-trended historical cost.)					
	Year 1	Year 2	Year 3	Year 4	Year 5 or more
Barrels (purchased for storage)	55%	25%	15%	8%	5%
Barrels (purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt
Innerstaves (purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt

<b>BILLBOARDS &amp; POSTER PANELS</b>	
Type of Sign	Current Replacement Cost Per Lineal Foot
Unlighted	\$160
Externally Lighted	\$200
Internally Lighted	\$384

The above replacement costs include one support structure and one face. Multiple-faced signs should be adjusted to eliminate a support structure for each additional face as follows:

Type of Sign	Deduction From Replacement Cost
Lighted / Unlighted 12 x 25'	\$1,280
Lighted / Unlighted 14 x 48'	\$3,226
Lighted / Unlighted 20 x 60'	\$4,992

For signs smaller than 12 x 25', use 40% of above deduction.

DEPRECIATION – 4% straight line per year, based on effective age, up to 15% of replacement cost.

<b>TITLE PLANTS</b> (Value each title plant physically located within each county, including title plants for other counties.)
See “2009 Title Plant (Supp B)” valuation table for rates

<b>COMPUTER SOFTWARE</b>
The 1991 Legislature defined computer software and established valuation methods. Custom software is exempt. For the 2009 assessment year, canned software shall be assessed as follows:
<ul style="list-style-type: none"> <li>Canned software acquired in 2008 shall be valued at 100% of its full acquisition cost.</li> <li>Canned software acquired in 2007 shall be listed at 100% and valued at 50% of its full acquisition cost.</li> <li>All software, canned or custom, purchased in 2006 and before is exempt.</li> <li>Embedded software is taxable and shall be valued as an integral part of the computer system, machinery, or equipment in which it is housed, at the established life of the equipment.</li> </ul>